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Counsel to the Liquidating Trustee

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IN THE UNITED STATES BANKRUPTCY COURT FOR THE EASTERN DISTRICT OF VIRGINIA RICHMOND DIVISION

	- X	
In re:	:	Chapter 11
	:	
CIRCUIT CITY STORES, INC., et al.,	:	Case No. 08-35653 (KRH)
	:	
Debtors.	:	
	:	Jointly Administered
	- X	•

AMENDED SECOND ORDER SUSTAINING LIQUIDATING TRUST'S SEVENTH OMNIBUS OBJECTION TO CLAIMS (REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS, DISALLOWANCE OF CERTAIN INVALID CLAIMS AND RECLASSIFICATION OF CERTAIN INCORRECTLY CLASSIFIED CLAIMS)

THIS MATTER having come before the Court¹ on the Liquidating Trust's Seventh Omnibus Objection to Claims (Reduction of Certain Partially Invalid Claims, Disallowance of Certain Invalid Claims and Reclassification of Certain Incorrectly Classified Claims) (the "Objection"), which requested, among other things, that the claims specifically identified on Exhibits C through L attached to the Objection be reduced, disallowed or reclassified for those reasons set forth in the Objection; and it appearing that due and proper notice and service of the Objection as set forth therein was good and sufficient and that no other further notice or service of the Objection need be given; and it further appearing that no response was timely filed or properly served by the Claimants being affected by this Order; and it appearing that the relief requested on the Objection is in the best interest of the Liquidating Trust, the Debtors' estates and creditors and other parties-in-interest; and after due deliberation thereon good and sufficient cause exists for the granting of the relief as set forth herein,

IT IS HEREBY ORDERED ADJUDGED AND DECREED THAT:

- 1. The Objection is SUSTAINED as to the Claims identified on Exhibit A and Exhibit B as attached hereto.
- 2. The Claims identified on Exhibit A as attached hereto and incorporated herein are forever disallowed in their entirety for all purposes in these bankruptcy cases in the manner stated in Exhibit A.
- 3. The Claims identified on <u>Exhibit B</u> as attached hereto and incorporated herein are modified for all purposes in these bankruptcy cases in the manner stated in <u>Exhibit B</u>.

¹ Capitalized terms not otherwise defined herein shall have the meanings ascribed to them in the Objection.

Case 08-35653-KRH Doc 11252 Filed 09/19/11 Entered 09/19/11 14:14:32 Desc Main Document Page 3 of 11

4. The Court will conduct a status conference on August 22, 2011 at 2:00 p.m. for all

Claims identified on Exhibit C attached hereto.

5. The Liquidating Trust's rights to object to any claim including (without

limitation) the Claims subject to the Objection, on any grounds that applicable law permits, are

not waived and are expressly reserved.

6. The Liquidating Trust shall serve a copy of this Order on the claimants included

on the exhibits to this Order on or before five (5) business days from the entry of this Order.

7. This Court shall retain jurisdiction to hear and determine all matters arising from

or relating to this Order.

Dated: Richmond, Virginia	
	2011

HONORABLE KEVIN R. HUENNEKENS UNITED STATES BANKRUPTCY JUDGE

WE.	4SK	FOR	THIS	١.
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TAVENNER & BERAN, PLC

__/s/ Lynn L. Tavenner_

Lynn L. Tavenner (VA Bar No. 30083) Paula S. Beran (VA Bar No. 34679) 20 North Eighth Street, 2nd Floor Richmond, Virginia 23219 (804) 783-8300

- and -

PACHULSKI STANG ZIEHL & JONES LLP Jeffrey N. Pomerantz, Esq. Andrew W. Caine, Esq. 10100 Santa Monica Boulevard Los Angeles, California 90067-4100 (310) 277-6910

- and –

PACHULSKI STANG ZIEHL & JONES LLP Robert J. Feinstein, Esq. 780 Third Avenue, 36th Floor New York, New York 10017 (212) 561-7700

Counsel to the Circuit City Stores, Inc. Liquidating Trust

CERTIFICATION OF ENDORSEMENT UNDER LOCAL RULE 9022-1(C)

Pursuant to Local Bankruptcy Rule 9022-1(C), I hereby certify that the foregoing proposed order has been endorsed by or served upon all necessary parties.

Case 08-35653-KRH Dec 10353 Filed 09/12/11 Entered 09/12/11 14:39:24 Desc Main Document Page হ পা 11

In re Circuit City Stores, Inc, et al. Case No. 08-35653 (KRH) **EXHIBIT A**

	DISALLOWED CLAIMS							
Date Filed	Claim Number	Name & Address	Additional Notice Address	Claim Amount	Debtor			
29-Jun-09		Innovative Marketing Solutions LLC 5244 Chappell Ridge Pl Glen Allen, VA 23059		(administrative)	Circuit City Stores, Inc. 08-35653			

Case 08-35653-KRH Dec 10953 Filed 09/12/11 Entered 09/12/11 14:34:47 Desc Main Document Page 6 of 11

In re Circuit City Stores, Inc, et al. Case No. 08-35653 (KRI **EXHIBIT B**

	CLAIMS TO BE RECLASSIFIED AND/OR MODIFIED						RECLASSIFIED/MODIFIED CLAIMS	
Date Filed	Claim Number	Name & Address	Additional Notice Address	Claim Amount and Classification	Debtor	Modified Claim Amount and Classification	Debtor	
11-Dec-08		I TOUCHLESS HOUSEWARES & PRODUCTS, INC AIIN VIVIAN JIN 551 FOSTER CITY BLVD UNIT M FOSTER CITY, CA 94404		\$12,628.00 (administrative)	Circuit City Stores, Inc. 08-35653	\$12,277.50 (general unsecured)	Circuit City Stores, Inc. 08-35653	
05-Dec-08		POWER SALES ATTN TONI EVANS 801 N MEADOWBROOK OLATHE, KS 66216		\$3,398.7 (administrative)	Circuit City Stores, Inc. 08-35653	\$3,174.94 (administrative)	Circuit City Stores, Inc. 08-35653	

In re Circuit City Stores, Inc, et al. Case No. 08-35653 (KRH)

EXHIBIT C

	Claim				
Date Filed	Number	Name & Address	Additional Notice Address	Claim Amount	Debtor
29-Mar-10	14910	AT&T Corp		\$16,348.04	Circuit City
		c o Cheryl Becker Bankruptcy Dept		(administrative	Stores, Inc.
		AT&T Accounts Receivable Center		secured)	08-35653
		722 N Broadway 11th Fl			
		Milwaukee, WI 53202			
23-Dec-10	15190	AT&T Corp	AT&T Accounts Receivable	\$26,382.75	Circuit City
		c o James Grudus Esq	Center	(administrative	Stores, Inc.
		AT&T Services Inc	c o Cheryl Becker Bankruptcy	secured)	08-35653
		One AT&T Way Rm 3A218	Dept		
		Bedminster, NJ 07921	722 N Broadway 9th Fl		
			Milwaukee, WI 53202		
23-Dec-10	15191	AT&T Corp	AT&T Accounts Receivable	\$26,382.75	Circuit City
		c o James Grudus Esq	Center	(administrative	Stores, Inc.
		AT&T Services Inc	c o Cheryl Becker Bankruptcy	secured)	08-35653
		One AT&T Way Rm 3A218	Dept		
		Bedminster, NJ 07921	722 N Broadway 9th Fl		
			Milwaukee, WI 53202		
30-Dec-10	15184 /	AT&T	AT&T	\$828,253.14	Circuit City
	Docket	Julie Quagliano, Esq.	Scott Cargill Esq & Joseph A	(administrative)	Stores, Inc.
No. 9	No. 9695	Seeger Faughnan Mendicino, P.C.	Becht Esq		08-35653
		2620 P Street, NW	65 Livingston Ave		
		Washington, D.C. 20007	Roseland, NJ 07068-1791		
01-Jun-10	15047	Audrey Soltis		\$485,000.00	Circuit City
		c o Butwinick Donaldson		(administrative)	Stores, Inc.
		325 33rd Ave N Ste 104			08-35653
		Saint Cloud, MN 56303			
01-Jun-09	13090	Bay State Gas Company		\$4,677.86	Circuit City
		Attn Bankruptcy Dept		(administrative)	Stores, Inc.
		PO Box 2025			08-35653
04.7.1.00	10006	Springfield, MA 01102-2025		#11500 2 5 0	a a.
01-Jul-09	13926	BellSouth Telecommunications Inc	AT&T Services Inc	\$146,003.58	Circuit City
		Vincent A DAgostino Esq	Attn James Grudus	(administrative)	Stores, Inc.
		c o Lowenstein Sandler PC	One AT&T Way Rm 3A218		08-35653
		65 Livingston Ave	Bedminster, NJ 07921		
20 M: 00	12002	Roseland, NJ 07068	D.m. a. C.m. at a m	¢150.00	Cim. 't C't
29-May-09	13082	Bruce Senator	Bruce Senator c o Nancy Lee	\$150.00	Circuit City
		F 99302 PO Box 950	_	(priority)	Stores, Inc.
		Folsom, CA 95763	10502 Lampson Ave		08-35653
5/13/10	15028	CALIFORNIA SELF INSURERS SECURITY	Garden Grove, CA 92840	\$22,010,774,00	Circuit City
5/15/10	13028	FUND		\$23,010,774.00	_
		Louis J. Cisz III	Security Fund PO Box 22510	(general unsecured);	Stores, Inc. 08-35653
		Nixon Peabody LLP	Sacramento, CA 95822	\$6,278,351.00	06-33033
		One Embarcadero Ctr 18th Fl Ste 1800	Baciamento, CA 93022	(secured)	
		San Francisco, CA 94111		(secured)	
5/13/10	15029	CALIFORNIA SELF INSURERS SECURITY	California Self Insurers	\$22,910,774.00	Circuit City
J, 1 J, 10	1302)	FUND	Security Fund	(general	Stores West
		Louis J. Cisz III	PO Box 22510	unsecured);	Coast, Inc.
		Nixon Peabody LLP	Sacramento, CA 95822	\$6,278,351.00	08-35654
		One Embarcadero Ctr 18th Fl Ste 1800	Sacramento, CA 73022	(secured)	00-22024
	1	One Embarcadero en Tour 17 de 1000	I	(securea)	1

Date Filed	Claim	Name & Address	Additional Notice Address	Claim Amount	Debtor
29-Jun-09	Number 14120	Commonwealth Edison Company		\$78,569.52	Circuit City
29-Juii-09	14120	Russell R Johnson III & John M Craig		(administrative)	Stores, Inc.
		Law Firm of Russell R Johnson III PLC		(administrative)	08-35653
		2258 Wheatlands Dr			00-33033
		Manakin Sabot, VA 23103			
1/15/09	4756	LaCoursiere, Brian L		\$2,000.00	CC
	1	4347 Kings Church Rd		(priority)	Distribution
		Taylorsville, KY 40071-7907		37	Company of
					Virginia, Inc
					08-35659
6/30/09	14195	Liberty Mutual Fire Insurance Company and		\$125,502.82	Circuit City
		Liberty Mutual Insurance Company		(administrative)	Stores, Inc.
		Attn Toni Price			08-35653
		Jackson Walker LLP			
		112 E Pecan St Ste 2400			
		San Antonio, TX 78205			
1/30/09	9820	LIBERTY MUTUAL INSURANCE		\$1,242,307.00	Circuit City
		COMPANY LIBERTY MUTUAL FIRE INS		(secured)	Properties,
		CO			LLC
		Michael J. Skeary AVP & Sr Corp Counsel			08-35661
		Liberty Mutual Ins Co Legal Dept			
		175 Berkeley St Mail Stop 07A			
1/20/00	0001	Boston, MA 02117		ф1 242 207 00	G: :. G:.
1/30/09	9821	LIBERTY MUTUAL INSURANCE		\$1,242,307.00	Circuit City
		COMPANY LIBERTY MUTUAL FIRE INS		(secured)	Stores West Coast, Inc.
		Michael J. Skeary AVP & Sr Corp Counsel			08-35654
		Liberty Mutual Ins Co Legal Dept			00-33034
		175 Berkeley St Mail Stop 07A			
		Boston, MA 02117			
1/30/09	9822	LIBERTY MUTUAL INSURANCE		\$1,242,307.00	Abbot
		COMPANY LIBERTY MUTUAL FIRE INS		(secured)	Advertising
		CO			Agency, Inc.
		Michael J. Skeary AVP & Sr Corp Counsel			08-35665
		Liberty Mutual Ins Co Legal Dept			
		175 Berkeley St Mail Stop 07A			
		Boston, MA 02117			
1/30/09	9823	LIBERTY MUTUAL INSURANCE		\$1,242,307.00	CC
		COMPANY LIBERTY MUTUAL FIRE INS		(secured)	Distribution
		Mishael I Shaam AVD & Sa Cam Causal			Company of Virginia, Inc
		Michael J. Skeary AVP & Sr Corp Counsel Liberty Mutual Ins Co Legal Dept			08-35659
		175 Berkeley St Mail Stop 07A			08-33039
		Boston, MA 02117			
1/30/09	9824	LIBERTY MUTUAL INSURANCE		\$1,242,307.00	Patapsco
	22.	COMPANY LIBERTY MUTUAL FIRE INS		(secured)	Designs, Inc
		CO		(08-35667
		Michael J. Skeary AVP & Sr Corp Counsel			
		Liberty Mutual Ins Co Legal Dept			
	1	175 Berkeley St Mail Stop 07A			
		Boston, MA 02117			

Date Filed	Claim	Name & Address	Additional Notice Address	Claim Amount	Debtor
	Number		Additional Notice Address		
1/30/09	9819	LIBERTY MUTUAL INSURANCE		\$1,242,307.00	Circuit City
		COMPANY LIBERTY MUTUAL FIRE INS		(secured)	Stores, Inc.
		CO			08-35653
		Michael J. Skeary AVP & Sr Corp Counsel			
		Liberty Mutual Ins Co Legal Dept			
		175 Berkeley St Mail Stop 07A			
		Boston, MA 02117			
03-Feb-09	10546	McCabe, Michael		\$473.25	Circuit City
		PO Box B		(priority)	Stores, Inc.
		Villa Grande, CA 95486			08-35653
04-Jun-09	13266	PPL Electric Utilities Corporation		\$20,585.12	Circuit City
		Michael A Henry Esq		(administrative)	Stores, Inc.
		Gross McGinley LLP			08-35653
		33 S 7th St			
		PO Box 4060			
		Allentown, PA 18105-4060			
01-Jul-09	14216	Public Company Accounting Oversight Board		\$4,700.00	Circuit City
		Attn Nina Mojiri Azad or Mary Peters		(administrative)	Stores, Inc.
		1666 K Street NW		(08-35653
		Baltimore, MD 20006			
01-Jul-09	14332	SBC Global Services Inc	AT&T Services Inc	\$34,979.55	Circuit City
01-Ju1-09	14332	c o Lowenstein Sandler PC	Attn James Grudus	(administrative)	Stores, Inc.
				(administrative)	08-35653
		Vincent A D Agostino Esq 65 Livingston Ave	One AT&T Way Rm 3A218 Bedminster, NJ 07921		08-33033
		Roseland, NJ 07068	Bedinnster, NJ 07921		
27. 1 00	6217	· · · · · · · · · · · · · · · · · · ·		¢100.262.45	G: '4 G'4
27-Jan-09	6317	Sensormatic Electronics Corporation		\$108,263.45	Circuit City
		c o Alvin S Goldstein Esq		(administrative	Stores, Inc.
		Furr & Cohen PA		secured)	08-35653
		2255 Glades Rd Ste 337W			
20.7	10015	Boca Raton, FL 33431		#10100c2c	a a.
30-Jun-09	13947	TFL Enterprises LLC		\$104,986.36	Circuit City
		980 N Michigan Ave Ste 920		(administrative)	Stores, Inc.
		Chicago, IL 60611			08-35653
1/29/09	8540	THE TRAVELERS INDEMNITY		\$600,000.00	Circuit City
		COMPANY & ITS AFFILIATES		(secured);	Stores West
		Attn Michael Lynch		unliquidated	Coast, Inc.
		Travelers		(total claim)	08-35654
		One Tower Square 5MN			
		Hartford, CT 06183			
1/29/09	8541	THE TRAVELERS INDEMNITY		\$600,000.00	InterTAN,
		COMPANY & ITS AFFILIATES		(secured);	Inc.
		Attn Michael Lynch		unliquidated	08-35655
		Travelers		(total claim)	
		One Tower Square 5MN			
		Hartford, CT 06183			
1/29/09	8542	THE TRAVELERS INDEMNITY		\$600,000.00	Circuit City
		COMPANY & ITS AFFILIATES		(secured);	Purchasing
	1	Attn Michael Lynch		unliquidated	Company,
	1	Travelers		(total claim)	LLC
		One Tower Square 5MN			08-35657
	1	Hartford, CT 06183			

Date Filed	Claim	Name & Address	Additional Notice Address	Claim Amount	Debtor
1/29/09	Number 8543	THE TRAVELERS INDEMNITY		\$600,000.00	Ventoux
1/29/09	0343	COMPANY & ITS AFFILIATES		(secured);	International
		Attn Michael Lynch		unliquidated	Inc.
		Travelers		(total claim)	08-35656
		One Tower Square 5MN		(total cialili)	08-33030
		Hartford, CT 06183			
		· ·			
1/29/09	8544	THE TRAVELERS INDEMNITY		\$600,000.00	CC Aviation
		COMPANY & ITS AFFILIATES		(secured);	LLC
		Attn Michael Lynch		unliquidated	08-35658
		Travelers		(total claim)	
		One Tower Square 5MN			
		Hartford, CT 06183			
1/29/09	8545	THE TRAVELERS INDEMNITY		\$600,000.00	CC
		COMPANY & ITS AFFILIATES		(secured);	Distribution
		Attn Michael Lynch		unliquidated	Company of
		Travelers		(total claim)	Virginia, Inc
		One Tower Square 5MN			08-35659
		Hartford, CT 06183			
1/29/09	8546	THE TRAVELERS INDEMNITY		\$600,000.00	Circuit City
		COMPANY & ITS AFFILIATES		(secured);	Stores PR,
		Attn Michael Lynch		unliquidated	LLC
		Travelers		(total claim)	08-35660
		One Tower Square 5MN			
		Hartford, CT 06183			
1/29/09	8547	THE TRAVELERS INDEMNITY		\$600,000.00	Circuit City
		COMPANY & ITS AFFILIATES		(secured);	Properties,
		Attn Michael Lynch		unliquidated	LLC
		Travelers		(total claim)	08-35661
		One Tower Square 5MN			
1/20/00	0540	Hartford, CT 06183		¢<00.000.00	0.1
1/29/09	8548	THE TRAVELERS INDEMNITY		\$600,000.00	Orbyx
		COMPANY & ITS AFFILIATES		(secured);	Electronics,
		Attn Michael Lynch		unliquidated	LLC
		Travelers		(total claim)	08-35662
		One Tower Square 5MN			
1/29/09	8549	Hartford, CT 06183 THE TRAVELERS INDEMNITY		\$600,000.00	Carraharral
1/29/09	8549			. ,	Courchevel, LLC
		COMPANY & ITS AFFILIATES		(secured);	
		Attn Michael Lynch		unliquidated	08-35664
		Travelers		(total claim)	
		One Tower Square 5MN			
1/29/09	8550	Hartford, CT 06183 THE TRAVELERS INDEMNITY		\$600,000.00	Kinzer
1/29/09	0330	COMPANY & ITS AFFILIATES		(secured);	
		Attn Michael Lynch		(secured); unliquidated	Technology, LLC
		Travelers		•	08-35663
		One Tower Square 5MN		(total claim)	00-33003
		_			
1/29/09	8551	Hartford, CT 06183 THE TRAVELERS INDEMNITY		\$600,000.00	Abbot
1147107	0551	COMPANY & ITS AFFILIATES		(secured);	Advertising
					Agency, Inc.
		Attn Michael Lynch Travelers		unliquidated	Agency, Inc. 08-35665
		One Tower Square 5MN		(total claim)	08-33003

	Claim				
Date Filed	Number	Name & Address	Additional Notice Address	Claim Amount	Debtor
1/29/09	8552	THE TRAVELERS INDEMNITY		\$600,000.00	Mayland
		COMPANY & ITS AFFILIATES		(secured);	MN, LLC
		Attn Michael Lynch		unliquidated	08-35666
		Travelers		(total claim)	
		One Tower Square 5MN			
1 /00 /00	0552	Hartford, CT 06183		\$500,000,00	D.
1/29/09	8553	THE TRAVELERS INDEMNITY		\$600,000.00	Patapsco
		COMPANY & ITS AFFILIATES		(secured);	Designs, Inc
		Attn Michael Lynch		unliquidated	08-35667
		Travelers		(total claim)	
		One Tower Square 5MN			
		Hartford, CT 06183			
1/29/09	8554	THE TRAVELERS INDEMNITY		\$600,000.00	Sky Venture
		COMPANY & ITS AFFILIATES		(secured);	Corp.
		Attn Michael Lynch		unliquidated	08-35668
		Travelers		(total claim)	
		One Tower Square 5MN			
		Hartford, CT 06183			
1/29/09	8555	THE TRAVELERS INDEMNITY		\$600,000.00	XSStuff,
		COMPANY & ITS AFFILIATES		(secured);	LLC
		Attn Michael Lynch		unliquidated	08-35669
		Travelers		(total claim)	
		One Tower Square 5MN			
		Hartford, CT 06183			
1/29/09	8556	THE TRAVELERS INDEMNITY		\$600,000.00	PRAHS, Inc
		COMPANY & ITS AFFILIATES		(secured);	08-35670
		Attn Michael Lynch		unliquidated	
		Travelers		(total claim)	
		One Tower Square 5MN			
		Hartford, CT 06183			
1/29/09	8539	THE TRAVELERS INDEMNITY		\$600,000.00	Circuit City
		COMPANY & ITS AFFILIATES		(secured);	Stores, Inc.
		Attn Michael Lynch		unliquidated	08-35653
		Travelers		(priority;	
		One Tower Square 5MN		additional classes	
		Hartford, CT 06183		checked)	
10 D 00	1221	T 17 A		Φ. 7. 202 240 00	at trati
19-Dec-08	1331	Toshiba America Consumer Products LLC		\$5,293,249.00	Circuit City
		c o Leitess Leitess Friedberg & Fedder PC		(administrative)	Stores, Inc.
		1 Corporate Ctr			08-35653
		10451 Mill Run Cir Ste 1000			
		Owings Mills, MD 21117			
14-Oct-10	15106	Toshiba America Consumer Products LLC		\$1,975,587.75	Circuit City
		c o Leitess Leitess Friedberg & Fedder PC		(general	Stores, Inc.
		1 Corporate Ctr		unsecured);	08-35653
		10451 Mill Run Cir Ste 1000		\$5,293,249.00	
		Owings Mills, MD 21117		(administrative)	
19-Dec-08	1319	Toshiba America Information Systems Inc	Toshiba America Information	\$4,786,331.56	Circuit City
		Attn Steven N Leitess	Systems Inc	(administrative);	Stores, Inc.
		c o Leitess Leitess Friedberg & Fedder PC	9740 Irvine Blvd	\$257,427.72	08-35653
		1 Corporate Ctr	Irvine, CA 92618	(general	
		10451 Mill Run Cir Ste 1000		unsecured)	
		Owings Mills, MD 21117			ĺ